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of which only 2.45 marks go to the state, the remainder (17.46 m.) being a tax levied on 81 per cent of the population for the benefit of the other 19 per cent. The state consequently finds increasing difficulty in meeting its growing needs. Moreover, in spite of the rye exports, the duties have failed to render Germany self-supporting, since a third of the wheat and two fifths of the barley—altogether enough to feed the nation 52.6 days each year—must be imported. Meantime wages have not risen in proportion, and in some industries, notably mining, have risen little if at all. Finally, the sums thus wrung from the people have given rise to a huge land speculation in the eastern grain-growing provinces, over half the estates having changed hands from 1903-1907, while prices have doubled and tripled in a few years. Thus (the author holds) is medieval forced labor re-established in a modern form, for the enrichment of the few at the expense of the many.

Several defects have been noted in the foregoing discussion. Another of a more general character is the mixture of methods which makes both history and analysis difficult to follow. The elasticity of the demand for wheat is also calculated on the basis of Gregory King's formula, without any attempt at verification. Again, this formula indicates that the Bismarckian duties possibly depressed the world price 4 per cent, but the author argues that this depression was temporary, because the elasticity of demand would soon take it up. The elasticity of demand, however, had already been allowed for in King's formula. Finally, considerable space is occupied by personal polemics of slight general interest.

Despite these limitations, however, the work is of decided interest and value in relation not only to tariffs, but also to agricultural economics. It is the only fairly adequate summary of the existing and widely scattered literature on German agricultural protection. As such it is of special significance in view of present conditions and tendencies in the United States, and would serve a useful purpose if translated and carefully edited.

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#### NEW BOOKS

BOHM, H. *Zölle und Steuern in der Praxis der Eisenbahnen Deutschlands.* (Munich: F. Gais. 1911. 1.30 m.)

BOLDT, W. *Das Reichssumachssteuergesetz vom 14. II. 1911.* (Berlin: Heymann. 1911. Pp. vii, 171. 2 m.)

DERNBURG, B. *Kapital and Staatsaufsicht. Eine finanz-politische Studie.* (Berlin: Mittler and Son. 1911.)

EHEBERG, K. T. v. *Finanzwissenschaft.* 11th edition, enlarged. (Leipzig: A. Deichert Nachf. 1911. Pp. viii, 604. 8.80 m.)

ESCARRA, E. *Les modifications apportées à l'income-tax par le finance act de 1909-1910.* (Paris: Giard et Brière. 1911. Pp. 24. 1.50 fr.)

JONES, R. *Our taxes as they are and as they ought to be.* Fabian Society's Tract, No. 152. (London: Fabian Society. 1911. 2d.)

KEMPIK, W. *Grundlagen, Mangel und Wirkungen der Reichs-Wertzuwachssteuer nach der Gesetzesvorlage in Beratung für Bürger, Mieter, Hauseigentümer, Handwerker und Beamte erklärt.* (Leipzig: O. Klemm. 1911. Pp. 46. 1 m.)

LEVY, H. *Die treibenden Kräfte der englischen Schutzzollbewegung.* (Berlin: Simion. 1911. 1 m.)

MULLER, F. *Das Wertzumachsteuergesetz vom 14. II. 1911.* (Cologne: J. B. Bachem. 1911. Pp. 48. .80 m.)

POUPART, H. *La revision des tarifs douaniers et les coalisations des producteurs.* (Paris: Larose et Tenin. 1911. 1 fr.)

ROBERTSON, J. M. *The collapse of tariff reform. Mr. Chamberlain's case exposed.* (London: Cobden Club. Pp. 119. 1s.)

ROY, G. *Corvée, prestation, taxe vicinale. Etude historique, économique et critique sur l'impôt des prestations.* (Paris: A. Rousseau. Pp. 282. 4 fr.)

STIER-SOMLO. *Zuwachsteuergesetz vom 14. II. 1911. Kommentar.* (Nuremberg: U. E. Sebald. 1911. Pp. viii, 190. 4.80 m.)

WAGNER, A. *Finanzwissenschaft.* Part III. Second edition. *Steuergeschichte vom Altertum bis zur Gegenwart.* (Leipzig: C. F. Wintersche Verlagshandlung. 1910. 10 m.)

WEHBERG, H. A. *Theodor Stamm und die Anfänge der deutschen Bodenreformbewegung.* (Bonn: C. Georgi. 1911. Pp. 67. 2 m.)

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— *Non-taxable incomes; a book of important information for investors.* Third edition. (Canton, O.: The Geiger-Jones Co. 1911.)

### Social Problems and Reforms

*Homestead: the Households of a Mill Town.* By MARGARET F. BYINGTON. The Pittsburgh Survey. Russell Sage Foundation. (New York: Charities Publication Committee. 1910. Pp. xv, 292. \$1.50.)

As one of the Pittsburgh Survey series, this volume needs no